

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0487 Helena Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	18,516,576.36	18,401,887.39	0.00	114,688.97	0.00	0.00
21XX Support Services - Students	1,733,744.72	1,733,744.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	655,618.18	655,618.18	0.00	0.00	0.00	0.00
222X Educational Media Services	847,888.73	721,777.02	0.00	126,111.71	0.00	0.00
23XX Support Services - General Administration	315,534.37	315,534.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,889,387.38	1,874,515.38	0.00	14,872.00	0.00	0.00
25XX Support Services - Business	279,211.19	0.00	279,211.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,861,374.10	2,829,780.30	0.00	31,593.80	0.00	0.00
27XX Student Transportation Services	1,347,584.98	1,341,290.48	0.00	6,294.50	0.00	0.00
28XX Support Services - Central	173,702.82	0.00	169,094.62	4,608.20	0.00	0.00
31XX Food Services	1,217,427.13	1,217,427.13	0.00	0.00	0.00	0.00
32XX Enterprise Services	71,758.45	71,758.45	0.00	0.00	0.00	0.00
33XX Community Services	142,928.61	142,928.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,815.95	16,315.95	0.00	500.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	271,478.25	0.00	XXXXXXXXXX	271,478.25	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	11,012.45	0.00	XXXXXXXXXX	0.00	11,012.45	0.00
62XX Resources Transferred to Other School Districts or	23,166.90	23,166.90	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>30,375,210.57</b>	<b>29,345,744.88</b>	<b>448,305.81</b>	<b>570,147.43</b>	<b>11,012.45</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0487 Helena Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	30,375,210.57					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 448,305.81/29,345,744.88			1.53%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.02%			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0488 Helena H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	12,407,440.26	12,180,449.78	0.00	226,990.48	0.00	0.00
21XX Support Services - Students	981,878.37	981,276.37	0.00	602.00	0.00	0.00
221X Improvement of Instruction Services	827,149.02	823,601.02	0.00	3,548.00	0.00	0.00
222X Educational Media Services	407,146.46	407,146.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	364,202.67	364,202.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,206,157.32	1,206,157.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	320,577.22	0.00	320,577.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,079,820.39	2,010,150.14	0.00	69,670.25	0.00	0.00
27XX Student Transportation Services	604,652.40	598,220.39	0.00	6,432.01	0.00	0.00
28XX Support Services - Central	303,073.24	0.00	298,474.24	4,599.00	0.00	0.00
31XX Food Services	23,371.55	23,371.55	0.00	0.00	0.00	0.00
32XX Enterprise Services	20,120.30	20,120.30	0.00	0.00	0.00	0.00
33XX Community Services	21,375.28	21,375.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	177,584.62	177,584.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	733,447.80	733,447.80	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	57,090.79	0.00	XXXXXXXXXX	57,090.79	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	7,341.60	0.00	XXXXXXXXXX	0.00	7,341.60	0.00
62XX Resources Transferred to Other School Districts or	16,490.83	16,490.83	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>20,558,920.12</b>	<b>19,563,594.53</b>	<b>619,051.46</b>	<b>368,932.53</b>	<b>7,341.60</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0488 Helena H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	20,558,920.12					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 619,051.46/19,563,594.53			3.16%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 7.27%			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0491 Trinity Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	192,696.41	192,696.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,008.00	1,008.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	125.00	125.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,160.43	0.00	10,160.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,668.72	12,668.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,657.27	65,657.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,117.88	1,117.88	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	283,433.71	273,273.28	10,160.43	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	283,433.71					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 10,160.43/273,273.28			3.72%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0492 East Helena Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,571,682.24	3,571,005.24	0.00	677.00	0.00	0.00
21XX Support Services - Students	133,094.66	133,094.66	0.00	0.00	0.00	0.00
222X Educational Media Services	172,103.40	172,103.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,168.52	182,168.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	301,431.33	300,091.33	0.00	1,340.00	0.00	0.00
25XX Support Services - Business	77,796.42	0.00	77,796.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	411,499.51	411,499.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,317.08	229,317.08	0.00	0.00	0.00	0.00
28XX Support Services - Central	12,520.13	0.00	12,520.13	0.00	0.00	0.00
31XX Food Services	281,644.76	280,755.09	0.00	889.67	0.00	0.00
34XX Extracurricular - Activities	14.19	14.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,708.74	12,708.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	58,502.43	0.00	XXXXXXXXXX	58,502.43	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	19,435.58	0.00	XXXXXXXXXX	0.00	19,435.58	0.00
62XX Resources Transferred to Other School Districts or	9,927.43	9,927.43	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	1,311.74	1,311.74	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>5,475,158.16</b>	<b>5,303,996.93</b>	<b>90,316.55</b>	<b>61,409.10</b>	<b>19,435.58</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0492 East Helena Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,475,158.16					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 90,316.55/5,303,996.93			1.70%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0495 Wolf Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	89,625.67	87,228.96	0.00	2,396.71	0.00	0.00
21XX Support Services - Students	4,357.00	4,357.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,937.78	11,937.78	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,756.98	19,756.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	9,766.67	9,766.67	0.00	0.00	0.00	0.00
31XX Food Services	12,715.35	12,715.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,359.98	2,359.98	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	150,519.43	148,122.72	0.00	2,396.71	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	150,519.43					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/148,122.72		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark  
0497 Craig Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	52,984.25	52,984.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,283.40	1,283.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5.08	5.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,946.03	0.00	10,946.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,080.33	7,080.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,044.75	3,044.75	0.00	0.00	0.00	0.00
<b>Totals</b>	75,343.84	64,397.81	10,946.03	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	75,343.84					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 10,946.03/64,397.81		17.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0498 Auchard Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	112,986.86	106,986.86	0.00	6,000.00	0.00	0.00
21XX Support Services - Students	2,123.91	2,123.91	0.00	0.00	0.00	0.00
222X Educational Media Services	5,689.50	5,689.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,900.87	7,900.87	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,299.69	16,299.69	0.00	0.00	0.00	0.00
<b>Totals</b>	145,000.83	139,000.83	0.00	6,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	145,000.83					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/139,000.83		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark  
0502 Augusta Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	264,038.84	260,870.19	434.15	2,734.50	0.00	0.00
21XX Support Services - Students	677.14	677.14	0.00	0.00	0.00	0.00
222X Educational Media Services	19.69	19.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,766.87	34,766.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,346.91	28,346.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,171.45	0.00	1,171.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,205.12	54,205.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,506.01	55,792.56	271.45	2,442.00	0.00	0.00
31XX Food Services	10,283.42	8,974.05	1,309.37	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,126.33	5,126.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,242.56	0.00	XXXXXXXXXX	5,242.56	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,066.02	2,066.02	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	464,450.36	450,844.88	3,186.42	10,419.06	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	464,450.36					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,186.42/450,844.88		0.71%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark**  
**0503 Augusta H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	350,322.55	344,330.87	766.74	5,224.94	0.00	0.00
21XX Support Services - Students	615.07	615.07	0.00	0.00	0.00	0.00
222X Educational Media Services	1,568.52	1,568.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	38,714.01	38,714.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,240.57	28,240.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,225.70	54.24	1,171.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,550.27	45,000.27	0.00	550.00	0.00	0.00
27XX Student Transportation Services	31,528.40	31,528.40	0.00	0.00	0.00	0.00
31XX Food Services	50,681.46	47,146.55	1,309.38	2,225.53	0.00	0.00
35XX Extracurricular - Athletics	38,650.55	37,775.18	0.00	875.37	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,202.73	0.00	XXXXXXXXXX	18,202.73	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	16,827.41	0.00	XXXXXXXXXX	0.00	16,827.41	0.00
62XX Resources Transferred to Other School Districts or	1,723.52	1,723.52	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	623,850.76	576,697.20	3,247.58	27,078.57	16,827.41	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	623,850.76					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,247.58/576,697.20		0.56%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark  
1221 Lincoln K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,059,433.82	1,045,517.21	0.00	13,916.61	0.00	0.00
21XX Support Services - Students	7,080.28	7,080.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	56,100.95	54,391.39	0.00	1,709.56	0.00	0.00
222X Educational Media Services	25,931.43	25,931.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	179,439.71	164,826.27	0.00	14,613.44	0.00	0.00
24XX Support Services - School Administration	55,358.87	55,358.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,798.49	0.00	35,798.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,182.80	138,182.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,515.00	31,515.00	0.00	0.00	0.00	0.00
31XX Food Services	73,492.25	73,492.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,030.91	1,030.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,537.23	59,537.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,952.38	5,952.38	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,728,854.12	1,662,816.02	35,798.49	30,239.61	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,728,854.12					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 35,798.49/1,662,816.02		2.15%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**25 Lewis & Clark  
9697 Prickly Pear Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	11,546.80	11,546.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	360,976.89	360,976.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,582.75	66,582.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,192.88	7,395.12	3,797.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44.77	44.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	22,099.20	22,099.20	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	472,443.29	468,645.53	3,797.76	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	472,443.29					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,797.76/468,645.53		0.81%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.